IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 12TH JUNE 2007 / 22ND JYAISHTA 1929

WP(C).No. 14989 of 2007(H)

PETITIONER:

ZEENATH TEXTILES,
TIRUR ROAD, KOTTAKKAL, MALAPPURAM DISTRICT,
REPRESENTED BY ITS PARTNER, ABDUL REHMAN HAJI.

BY ADV. SRI.K.M.FIROZ

RESPONDENTS:
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1. THE COMMERCIAL TAXES OFFICER (AA),
DEPARTMENT OF COMMERCIAL TAXES, MANJERI.

2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM.

3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, MALAPPURAM,MANJERI

BY G.P. SRI. MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 12/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR APRIL, 2005 TO DECEMBER 2005 DATED 15.7.2006

EXT.P2 TRUE COPY OF THE PENALTY ORDER NO. AV-13/05-06 DATED 25.11.2006

EXT.P3 TRUE COPY OF THE APPEAL MEMORANDUM FOR 04/05 TO 12/05 DATED 15.11.2006

EXT.P4 TRUE COPY OF THE APPEAL FOR 2005-06 DATED 5.2.2007

EXT.P5 TRUE COPY OF STAY PETITION DATED 15.11.2006

EXT.P6 TRUE COPY OF STAY PETITION DATED 4.4.2007

EXT.P7 TRUE COPY OF THE DEMAND NOTICE NO. 21/04/07 DATED NIL.

RESPONDENTS' EXHIBITS: NIL

TRUE COPY

P.S. TO JUDGE.

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 14989 OF 2007

Dated this the 14th day of June, 2007

JUDGMENT

W.P. is filed pending appeal against sales tax assessment. This Court granted stay against recovery on condition that petitioner remits 25% of the demand. If petitioner has paid 25% of the demand in terms of interim order then recovery of the balance will remain stayed till disposal of the appeal. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from now. However, if payment is not made full arrears could be recovered pending appeal.

W.P. is disposed of as above.

(C.N.RAMACHANDRAN NAIR)
Judge